IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NOS. 283, 404, 405 AND 406 OF 2001.

Writ Petition No. 283/2001.

Sesa Goa Limited,
a Company registered under
the Companies Act, 1956
and having its registered
office at Sesa Ghor,
20, EDC Complex, Patto,
Panaji, Goa. .... Petitioner.

Versus

1. Joint Commissioner of
Income-Tax (Assesment)
Special Range, having his
office at EDC Complex, Patto,
Panaji, Goa.

2. The Commissioner of Income-Tax
Panaji having his office at
EDC Complex, Patto,
Panaji, Goa.

3. Union of India,
Through the Secretary,
Ministry of Finance,
New Delhi. ..... Respondents.

Mr. R.G. Ramani, Advocate for the Petitioner.

Mr. S. R. Rivonkar, Advocate for the Respondents No.1 and 2.

Writ Petition No. 404/2001.

Sesa Goa Limited,
a Company registered under

the Companies Act, 1956
and having its registered
office at Sesa Ghor,
20, EDC Complex, Patto,
Panaji, Goa. .... Petitioner.

Versus

1. The Deputy Commissioner of Income-
Tax, Circle 1(1),
Panaji, having his office at
Pundalika Niwas, Panaji,
Goa.

2. The Commissioner of Income-
tax, Panaji, having his office
at EDC Complex, Patto,
Panaji, Goa.

3. Union of India,
Through the Secretary,
Ministry of Finance,
New Delhi. ... Respondents.

Writ Petition No. 405/2001.

Sesa Goa Limited,
a Company registered under
the Companies Act, 1956
and having its registered
office at Sesa Ghor,
20, EDC Complex, Patto,
Panaji, Goa. .... Petitioner.

Versus

1.The Deputy Commissioner of Income-
Tax, Circle 1(1),
Panaji, having his office at
Pundalika Niwas, Panaji,
Goa.

2. The Commissioner of Income-
tax, Panaji, having his office

at EDC Complex, Patto,
Panaji, Goa.

3. Union of India,
Through the Secretary,
Ministry of Finance,
New Delhi. ... Respondents.

Writ Petition No. 406/2001.

Sesa Goa Limited,
a Company registered under
the Companies Act, 1956
and having its registered
office at Sesa Ghor,
20, EDC Complex, Patto,
Panaji, Goa. .... Petitioner.

Versus

1. The Deputy Commissioner of Income-
Tax, Circle 1(1),
Panaji, having his office at
Pundalika Niwas, Panaji,
Goa.

2. The Commissioner of Income-
tax, Panaji, having his office
at EDC Complex, Patto,
Panaji, Goa.

3. Union of India,
Through the Secretary,
Ministry of Finance,
New Delhi. ... Respondents.

Mr. R. G. Ramani, Advocate for the Petitioner.

Mr. S. R. Rivonkar, Advocate for the Respondents No.1 and 2.

CORAM: SMT. RANJANA DESAI, &
N. A. BRITTO, JJ.

DATE: 11th JULY, 2006.

ORAL JUDGMENT: (PER SMT. RANJANA DESAI, J.)

We have heard Mr. Ramani, learned counsel for the petitioner and Mr. S.R. Rivonkar, learned counsel for the respondents. Both the learned counsel submit that this petition would be covered by the judgment of the Division Bench of this Court dated 06.05.2004 in Writ Petition No. 282/2001 (Sesa Goa Limited Vs. Jt. Commissioner of Income Tax and ors.).

In view of the above, this writ petition succeeds and the Rule is made absolute in terms of prayer clauses (a), (b) and ©, with no order as to costs.

SMT. RANJANA DESAI, J.

N. A. BRITTO, J.

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